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QUESTIONS TO BE RESOLVED RE: GAO COMPREHENSIVE AUDIT

Section I. - General

A. Working Arrangements

1. Will the GAO auditors be given full freedom of movement throughout the Comptroller's Office?
2. Will the discussions with the GAO representatives normally be carried out at the branch level, except in the Finance and Industrial Contract Audit Divisions?
3. Will information requested by and furnished to the GAO auditors be coordinated and controlled through a central point or by a designated individual?
4. Will a specific office or individual be designated to act for and on behalf of the Director?

B. Accounting Activities

1. Will all the Headquarters [REDACTED] Regulations be made available?
2. [REDACTED]
3. Will all Comptroller Instructions and Notices and Division Operating Procedures be made available? If not all, will only those pertaining solely to vouchered funds be made available?
4. Will information be made available as to the funding of the Agency's operations through other U. S. Government Agencies?

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5. Will information be made available that reflects the overall accounting system of the Agency's activities and the relationship of the vouchered and confidential funds accounting controls?
6. Will the Charts of Accounts of both vouchered and confidential funds be made available?
7. Will all the accounting records covering vouchered funds activities be made available? Will the general ledger which reflects the total appropriation be made available? Will vouchered funds payroll records be made available? Accounting reports?
8. Will any of the confidential funds records be made available? Any accounting reports? Any information with respect to confidential funds payroll?
9. Will the Agency consolidated statistical and financial reports be made available?
10. Will financial data that reflects the nature, size, and location of field offices and activities be made available? DD/S, DD/I and DD/P?
11. Will project outlines, approvals, administrative plans and financial data be made available?

Section II. - Budgeting Activities

1. Will the Agency budget be made available to GAO? If not the budget document itself, will summary data reflecting the total dollar amount of the budget document be revealed?

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2. If not the entire budget, what portions will be made available? Intelligence? Cold War Activities?
3. If not the entire intelligence section, what specific portions will be made available? Overt Collection? Covert Collection? Production? Reference Services?
4. Will any portion of the budget dealing with Cold War Activities be made available? PP Activities? PH Activities?
5. Will the organizational breakdown data be made available? If not in entirety, what sections? DD/I? DD/S? Any part of the DD/P? If this information is to be made available, to what level would this information be broken down? Will the number and types of employees attached to each organizational component be made available as to: (a) In Washington? (b) In field offices or locations?
6. Will the Agency budget data by object class be made available? If not in entirety, which classifications will be revealed? Will the data for overseas stations be made available? Will any of the supporting data covering .08 and .09 be made available?
7. Will construction information relating to land and structures as shown in the budget be made available?
8. Will the data concerning reimbursements and advances to other U. S. Government Agencies and non-government entities be made available? If not in entirety, what


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are the types of activities with respect to other U. S. Government Agencies that information would not be made

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arrangements? Non-government entities?

9. Will all the budget data concerning motor vehicles be made available? If not in entirety, will all information concerning  be withheld?

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10. Will the information covering aircraft be made available?

11. Will the data concerning Research and Development activities be made available?

12. Will the data covering the analysis of average salaries and super-grades by organizational units be made available?

13. Will the data pertaining to the Contingency Reserve be made available? Only summary data?

14. Will the methods and procedures covering budget execution be open for review by the GAO auditors? Will the primary budget control records maintained by the Office of Comptroller (Budget Division) be made available? If not in entirety, what part of the records will be made available? Just those related to the DD/I and DD/S activities? Any related to DD/P?

15. Will the files of project approvals be made available?

16. Will the files covering regular and special reports to the Bureau of the Budget be made available?

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17. Will the allotment control procedures be open for review by GAO? Allotment advice files? Allotment control records maintained by (a) the Fiscal Division (Vouchered Allotments)? (b) by allottees (Confidential Funds) on a selected basis?
18. Will the documentary support files to obligations against vouchered funds allotments be made available? Confidential funds obligations on a selected basis?
19. Will any of the detailed office estimates be made available? All or only part of the DD/E components? All or only parts of the DD/I? None for the DD/P components?
20. Can it be assumed that the NSC budget and supporting data will all be made available to GAO?

Section III. - Nature, Investment and Location of the Agency's Assets

The following general types of Agency assets are recorded in the financial records. Detail subsidiary data and records for property and real estate (with the exception of that controlled by proprietary projects and [REDACTED] are under the control of the Office of Logistics. Details concerning all other assets are either under the direct control of the Office of the Comptroller or data is available to substantiate the account and establish audit trails to the controlling component.

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1. Property - May the dollar value, type and location of Agency property be revealed?

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- a. Property in the U. S. by location?
- b. Property at overseas installations by location?
3. Real Estate - May the dollar value and type of Agency-owned, assigned and leased real estate be revealed?
 - a. that located in the U. S.?
 - b. that located overseas?
3. Funds - May the types, quantities, locations, depositories, controls, safekeeping facilities, the method of establishing and the purpose for which maintained be revealed for the following?
 - a. Cash on Hand (U. S. dollars, foreign currencies and special commodity assets) [REDACTED] 25X1A6a
 - b. Cash in Bank [REDACTED] 25X1A6a
 - c. Cash in Bank [REDACTED] 25X1A1b
 - d. Cash with Funding Mechanisms?
4. Other - May the nature, purpose, individual or entity, protective or supporting documents and amounts relating to the following be revealed?
 - a. Advances to employees, agents and project activities?
 - b. Proprietary projects, investments in controlled activities, and investments in securities (project liquidation reserves)?

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